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BOARD MINUTES FOR 10/03/95

OCTOBER 3, 1995

THE VALUE ADJUSTMENT BOARD MET ON THE ABOVE DATE AT 9:00 A. M. AT THE WASHINGTON COUNTY ADMINISTRATIVE BUILDING, 711 THIRD STREET, CHIPLEY, FLORIDA WITH BOARD MEMBERS LENZY CORBIN, ALBERT DAVIS AND CHARLES BROCK REPRESENTING THE WASHINGTON COUNTY BOARD OF COMMISSIONERS AND BOARD MEMBERS GARY CLARK AND EARL PETTIS REPRESENTING THE WASHINGTON COUNTY SCHOOL BOARD PRESENT.

BOARD MEMBER ALBERT DAVIS WAS APPOINTED CHAIRMAN OF THE VALUE ADJUSTMENT BOARD.

GRAIG NAYLOR ADDRESSED THE BOARD ON PETITION #28. NAYLOR SAID THERE WAS NO PROBLEM WITH HIS ASSESSMENT BUT HE WAS DENIED HOMESTEAD EXEMPTION. HE REFERENCED A LAWSUIT HE WAS INVOLVED IN WITH WEST TRACO AND THE JUDGE COULDN'T DETERMINE WHERE HE ACTUALLY LIVED AS HIS ADDRESS WAS A HOLMES COUNTY ADDRESS; THIS CAUSED HIS HOMESTEAD EXEMPTION TO BE CANCELLED. NAYLOR WAS COMING BEFORE THE VALUE ADJUSTMENT BOARD TO PROVE HE LIVED IN WASHINGTON COUNTY AND TO REQUEST HIS HOMESTEAD EXEMPTION BE REINSTITATED.

RONNIE WRIGHT, PROPERTY APPRAISER, ADVISED THE BOARD NAYLOR WAS MAILED A QUESTIONNAIRE ON MAY 25, 1995 BY CERTIFIED MAIL TO DETERMINE IF HE LIVED IN WASHINGTON COUNTY; NAYLOR SIGNED FOR THE LETTER BUT FAILED TO RETURN IT TO THE PROPERTY APPRAISER. ON JUNE 26, 1995, AFTER FAILING TO RECEIVE A RESPONSE TO THE QUESTIONNAIRE, A CERTIFIED LETTER WAS MAILED TO NAYLOR DENYING HOMESTEAD EXEMPTION. THERE WAS NO RESPONSE FROM NAYLOR ON THIS LETTER. ON AUGUST 30, 1995 AFTER THE NOTICE OF PROPOSED TAXES WENT OUT, NAYLOR CAME TO THE PROPERTY APPRAISER'S OFFICE AND INFORMED HIM HE DID LIVE IN WASHINGTON COUNTY. AT THAT TIME, WRIGHT QUESTIONED NAYLOR BUT WAS UNABLE TO DETERMINE RESIDENCY. WRIGHT THEN SUGGESTED HE COME BEFORE THE VALUE ADJUSTMENT BOARD.

NAYLOR HAD A LETTER FROM WEST FLORIDA ELECTRIC STATING HE HAD CONTINUOUSLY BEEN PAYING AN ELECTRIC BILL SINCE NOVEMBER OF 1979 AND THE RESIDENCE IS LOCATED IN WASHINGTON COUNTY; NAYLOR HAS BEEN RECEIVING HOMESTEAD EXEMPTION SINCE THAT TIME UNTIL NOW.

WHEN QUESTIONED IF NAYLOR RECEIVED HOMESTEAD EXEMPTION IN HOLMES COUNTY, THE PROPERTY APPRAISER ADVISED THE BOARD NAYLOR DID NOT.

ATTORNEY HOLLEY ADVISED THE VALUE ADJUSTMENT BOARD THEY NEEDED TO BASE THEIR DECISION ON THE EVIDENCE OR LACK OF EVIDENCE PRESENTED WITH THE BURDEN BEING ON THE PETITIONER TO PROVE HE IS ENTITLED TO THE EXEMPTION. HOLLEY SAID THE BOARD, IF THEY SO CHOOSE, CAN DISREGARD ANY TESTIMONY FROM NAYLOR THAT SHOULD HAVE BEEN INCLUDED IN THE SURVEY FORM SHOULD HE HAVE FILLED IT OUT.

BOARD MEMBER CORBIN OFFERED A MOTION TO REJECT NAYLOR'S REQUEST FOR HOMESTEAD EXEMPTION BASED ON HIM NOT FILLING OUT AND RETURNING THE QUESTIONNAIRE SENT TO HIM BY CERTIFIED MAIL. THE MOTION DIED FOR A LACK OF A SECOND. BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER PETTIS AND CARRIED TO GRANT HOMESTEAD EXEMPTION TO NAYLOR. BOARD MEMBER CORBIN OPPOSED.

BARTON S. BURGESS ADDRESSED THE BOARD ON PETITION #33 REQUESTING AN ADJUSTMENT TO THE PROPERTY ASSESSMENT AS HE FEELS IT IS OVERVALUED DUE TO THE INCORRECT LISTING OF THE PROPERTY. THE BOARD HAD LAST YEAR'S AND THIS YEAR'S PROPERTY RECORD ON THE PROPERTY REFERENCED IN PETITION #33. BURGESS SAID THE ROOF STRUCTURE WAS CHANGED FROM STEEL FRAME AND TRUSS TO RIGID FRAME BAR JOISTS, THE ROOF COVER CHANGED FROM ENAMEL METAL SHINGLES TO BUILT UP TAR AND GRAVEL ROOF, AND THE STRUCTURAL FRAME WAS CHANGED FROM CONCRETE REINFORCED TO STEEL STUDS; WHEN THESE CHANGES WERE MADE, THE CLASSIFICATION OF THE STRUCTURE WAS CHANGED FROM LIGHT MANUFACTURING TO HEAVY MANUFACTURING. BURGESS WAS REQUESTING THE CLASSIFICATION BE REVERSED BACK TO LIGHT MANUFACTURING AS THIS IS WHAT IT WAS CLASSIFIED IN 1994.

BURGESS SAID THE EFFECTIVE YEAR THE STRUCTURE WAS BUILT WAS 1983; THE PROPERTY RECORD NOW SHOWS THIS HAS BEEN CHANGED TO 1986. BURGESS REQUESTED THE BOARD REVERSE THE EFFECTIVE YEAR BUILT BACK TO 1983. BURGESS THEN ADDRESSED INFORMATION HE HAD FROM THE SOCIETY OF INDUSTRIAL AND OFFICE REALTORS. HE MADE THE BOARD AWARE SINCE THERE WAS NOTHING IN THE SOCIETY OF INDUSTRIAL AND OFFICE REALTORS IN CHIPLEY, HE USED COMPARATIVES TO JACKSONVILLE ON LEASE RATES, RENT RATES AND VACANCY RATES; THEN ASSIGNED TYPICAL EXPENSES INCURRED ON SIMILAR PROPERTY. HE HAD SALES OF SIMILAR

PROPERTIES IN NORTH CAROLINA AND SOUTH CAROLINA.

THE PROPERTY APPRAISER ADDRESSED THE PETITION SAYING HE DIDN'T FEEL RENTAL FIGURES WOULD APPLY BECAUSE THE PROPERTY IS NOT AN INVESTMENT PROPERTY. WRIGHT SAID HE COULD NOT FIND ANY SALES APPROACH VALUES. HE ADDRESSED THE REPLACEMENT COST HE USED COMING FROM THE MARSHALL & SWIFT MANUAL.

WRIGHT COMPARED THIS BUILDING TO ONE IN HENRY COUNTY WHICH IS GEOGRAPHICALLY ABOUT THE SAME AS WASHINGTON COUNTY. THE FACTORY THERE IS BIGGER AND OLDER AND HAS A TOTAL OF 437,400 SQUARE FEET; 336,000 WAS BUILT PRIOR TO 1973 AND 29,000 WAS BUILT IN 1934; THE NEWER ADDITIONS ARE SIMILAR TO WHAT IS LOCATED AT THE SITE IN WASHINGTON COUNTY. THE BUILDING IN HENRY COUNTY IS VALUED AT \$5,681,000.00; THE USUAL LIFE ACCORDING TO THE MARSHALL & SWIFT MANUAL IS 55 YEARS. BASED ON ALL INFORMATION HE SUPPLIED, THE PROPERTY APPRAISER FEELS THE EVALUATION IS JUST AND HE AGREED TO CORRECT THE CODING ERROR TO LIGHT MANUFACTURING; HOWEVER, THE COST PER SQUARE FOOT WAS ASSESSED CORRECTLY FOR LIGHT MANUFACTURING.

GARY CLARK REFERENCED THE THREE ISSUES BURGES WAS WANTING TO ADDRESS; THE EFFECTIVE YEAR BUILT, THE CLASSIFICATION AND THE AMOUNT THAT GOES WITH IT WHICH TIES INTO THE METHODOLOGY ON HOW IT WAS CALCULATED.

DISCUSSION WAS HELD ON THE DEPRECIATION FACTOR OF THE BUILDING. THE PROPERTY APPRAISER SAID THE BOARD IS LOOKING AT THE VALUE TODAY, NOT 30 YEARS FROM NOW.

BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER CORBIN AND CARRIED UNANIMOUSLY TO UPHOLD THE PROPERTY APPRAISER'S EVALUATION ON PETITION #33 FILED BY BARTON S. BURGES.

BARTON BURGES ADDRESSED PETITION #34 STATING THE SAME ISSUES WERE INVOLVED AS IN PETITION #33. BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER BROCK AND CARRIED UNANIMOUSLY TO UPHOLD THE PROPERTY APPRAISER'S EVALUATION ON PETITION #34 FILED BY BARTON S. BURGES.

CHAIRMAN DAVIS CALLED FOR A RECESS.

PURSUANT TO A RECESS, CHAIRMAN DAVIS ASKED IF THERE WAS A REPRESENTATIVE PRESENT TO ADDRESS PETITION #36 FILED BY COKOMO INTERNATIONAL CORPORATION. AS NO ONE ADDRESSED THE BOARD TO PRESENT EVIDENCE PERTAINING TO THE PETITION, BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER CORBIN TO UPHOLD THE PROPERTY APPRAISER'S EVALUATION ON PETITION #36 FILED BY COKOMO. THE PROPERTY APPRAISER MADE THE BOARD AWARE THE PETITION WAS FILED IN A NAME OF A DIFFERENT OWNER THAN WHAT THE TAX ROLLS WAS ASSESSED ON. ATTORNEY HOLLEY ADDRESSED THE PETITION SAYING THE PROPERTY APPRAISER'S ASSESSMENT CARRIES A PRESUMPTION OF CORRECTNESS AND IT IS THE PETITIONER'S RESPONSIBILITY TO OVERCOME THE CORRECTNESS BY COMPETENT EVIDENCE AND NO EVIDENCE WAS PRESENTED AT ALL. THE MOTION CARRIED UNANIMOUSLY TO UPHOLD THE PROPERTY APPRAISER'S EVALUATION ON PETITION #36 FILED BY COKOMO INTERNATIONAL CORPORATION.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #37 FILED BY COKOMO INTERNATIONAL. AS NO ONE CAME BEFORE THE BOARD ON THE PETITION TO PRESENT A REBUTTAL TO THE PROPERTY APPRAISER'S ASSESSMENT, BOARD MEMBER CORBIN OFFERED A MOTION, SECONDED BY BOARD MEMBER CLARK AND CARRIED UNANIMOUSLY TO UPHOLD THE PROPERTY APPRAISER'S EVALUATION ON PETITION #37 FILED BY COKOMO INTERNATIONAL CORPORATION.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #38 FILED BY MICHAEL A. SCHEMM. AS NO ONE WAS PRESENT TO OFFER A REBUTTAL TO THE PROPERTY APPRAISER'S ASSESSMENT OF THE PROPERTY, BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER CORBIN AND CARRIED UNANIMOUSLY TO UPHOLD THE PROPERTY APPRAISER'S EVALUATION ON PETITION #38 FILED BY MICHAEL A. SCHEMM.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #39 FILED BY MICHAEL A. SCHEMM. AS NO ONE WAS PRESENT TO OFFER A REBUTTAL TO THE PROPERTY APPRAISER'S EVALUATION, BOARD MEMBER BROCK OFFERED A MOTION, SECONDED BY BOARD MEMBER CLARK AND CARRIED UNANIMOUSLY TO UPHOLD THE PROPERTY APPRAISER'S ASSESSMENT.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #45 FILED BY MARY FLAVIN SIMMONS. MS. SIMMONS PETITION REFERENCED HER NOT BEING ABLE TO ATTEND THE MEETING DUE TO POOR HEALTH. MS. SIMMONS ESTIMATED THE VALUE OF HER PROPERTY WAS \$12,080.00 AND THE PROPERTY APPRAISER HAD IT ASSESSED AT \$14,720.00. ATTORNEY HOLLEY ADVISED THE BOARD TO CONSIDER THE ATTACHMENTS ON THE PETITION AS THEY ARE EVIDENCE ON SIMMONS'S BEHALF.

THE PROPERTY APPRAISER PRESENTED THE BOARD MAPS SHOWING THE LOCATION OF THE PROPERTY REFERENCED ON PETITION #45. AFTER REVIEWING THE PROPERTY CARD RECORD ON THE PROPERTY AND EVIDENCE PRESENTED BY MS. SIMMONS, BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER BROCK AND CARRIED UNANIMOUSLY TO UPHOLD THE

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PROPERTY APPRAISER'S ASSESSMENT ON PETITION #45 FILED BY MARY FLAVIN SIMMONS.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #46 FILED BY L & L COMPANY. THE PROPERTY APPRAISER TOLD THE BOARD THERE SHOULD HAVE BEEN TWO SEPARATE PETITIONS AS THERE WERE TWO SEPARATE PARCELS AND NEITHER ARE CONTIGUOUS OR SIMILAR. THE VALUE ADJUSTMENT BOARD LOOKED AT THE DOCUMENTS SUBMITTED WITH THE PETITION. BOARD MEMBER CORBIN OFFERED A MOTION, SECONDED BY BOARD MEMBER CLARK AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S EVALUATION ON PETITION #46 FILED BY L & L COMPANY.

THE VALUE ADJUSTMENT BOARD ADDRESSED LOT 7 ON PETITION #46 FILED BY L & L COMPANY. BOARD MEMBER BROCK OFFERED A MOTION, SECONDED BY BOARD MEMBER PETTIS AND CARRIED UNANIMOUSLY TO UPHOLD THE PROPERTY APPRAISER'S EVALUATION.

CHAIRMAN DAVIS CALLED FOR A RECESS.

PURSUANT TO A RECESS, THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #43 FILED BY LARRY & PAMELA FERGUSON. THE PROPERTY APPRAISER PRESENTED THE BOARD WITH COMPARABLE SALES IN THE AREA. WRIGHT SAID THE PROPERTY WAS DEALING WITH A 5.14 ACRE TRACT LOCATED IN QUAIL HOLLOW ASSESSED AT \$2,000.00 PER ACRE WITH THE ASSESSED VALUE BEING \$10,280.00. IT WAS BOUGHT IN 1987 FOR \$1,284.00 PER ACRE. THE COMPARABLE SALES IN THE AREA SHOWED THE PROPERTY APPRAISER'S ASSESSMENT TO BE JUST. BOARD MEMBER CLARK OFFERED A MOTION, SECONDED BY BOARD MEMBER BROCK AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S EVALUATION ON PETITION #43 FILED BY LARRY AND PAMELA FERGUSON.

THE VALUE ADJUSTMENT BOARD ADDRESSED PETITION #44 FILED BY LARRY AND PAMELA J. FERGUSON. THE PROPERTY APPRAISER GAVE COMPARABLE SALES INFORMATION TO THE BOARD ON THE 10.24 ACRE TRACT THAT WAS ASSESSED AT \$1,700.00 PER ACRE. BOARD MEMBER CORBIN OFFERED A MOTION, SECONDED BY BOARD MEMBER CLARK AND CARRIED TO UPHOLD THE PROPERTY APPRAISER'S EVALUATION.

BOARD MEMBER CORBIN OFFERED A MOTION, SECONDED BY BOARD MEMBER BROCK AND CARRIED TO ADJOURN AS ALL PETITIONS HAD BEEN ADDRESSED.

ATTEST: _____
CLERK

CHAIRMAN

ATTEST: _____
DEPUTY CLERK

END OF MINUTES FOR 10/03/95